



2014 Neighborhood Assistance Program (NAP) Comprehensive Manual

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Disclaimer

All policies, dates, and regulations related to the Neighborhood Assistance Program (NAP) are subject to change based on approval or disapproval of the IHCD Board of Directors. Changes to this manual will be communicated via email, to the contact address provided in the NAP application, and posted on the NAP website at <http://www.in.gov/myihcda.2354.htm>.

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What is NAP?

The Neighborhood Assistance Program (NAP) is a program of the State of Indiana, created by IC 6-3.1-9. This program distributes Indiana tax credits to eligible non-profit organizations, which the non-profit organizations can then re-sell to raise funds for programs and services. When a donor purchases credits from an eligible non-profit organization, they receive a reduction of their Indiana income tax liability valued at 50% of the amount of their donation (a \$200 donation purchased \$100 in tax credits.) The donor receives this credit when filing their tax return.

Background

The Neighborhood Assistance Program (NAP) offers up to \$2.5 million in tax credits each fiscal year for distribution to 501(c)3 not-for-profit organizations across Indiana. These recipients use NAP tax credits as a fundraising tool to help them leverage further contributions from individuals and businesses for these activities. NAP tax credits are distributed to donors at 50% of the contribution amount and are subtracted from a donor's state income tax liability. Indiana Code 6-3.1-9 establishes the NAP program, and authorizes the Indiana Housing and Community Development Authority (IHCDA) to administer it.

IHCDA creates housing opportunities, generates and preserves assets, and revitalizes neighborhoods by facilitating the collaboration of multiple stakeholders, investing financial and technical resources in development efforts, and helping build capacity of qualified partners throughout Indiana. IHCDA is responsible for executing this mission through five (5) strategic priorities:

1. Comprehensive Community Development: A thriving community is a community with job opportunities, strong schools, safe neighborhoods, diverse housing and a vibrant culture. Comprehensive development recognizes that a community's potential lies in the identification and creation of a shared vision, planned by local leadership, and carried out by an array of partners. When successful, comprehensive community development marshals resources and deploys strategies in a concentrated footprint to serve as a catalyst for community vitality and sustainability. The demolition of blighted structures, the rehabilitation of housing units, and the creation of new opportunities such as recreational amenities, retail service, or employment centers can be the tipping point for future development by market forces.
2. Sustainable and Affordable Housing: The ability to afford, maintain, and sustain property is a critical component of the housing landscape, for both homeownership and rental

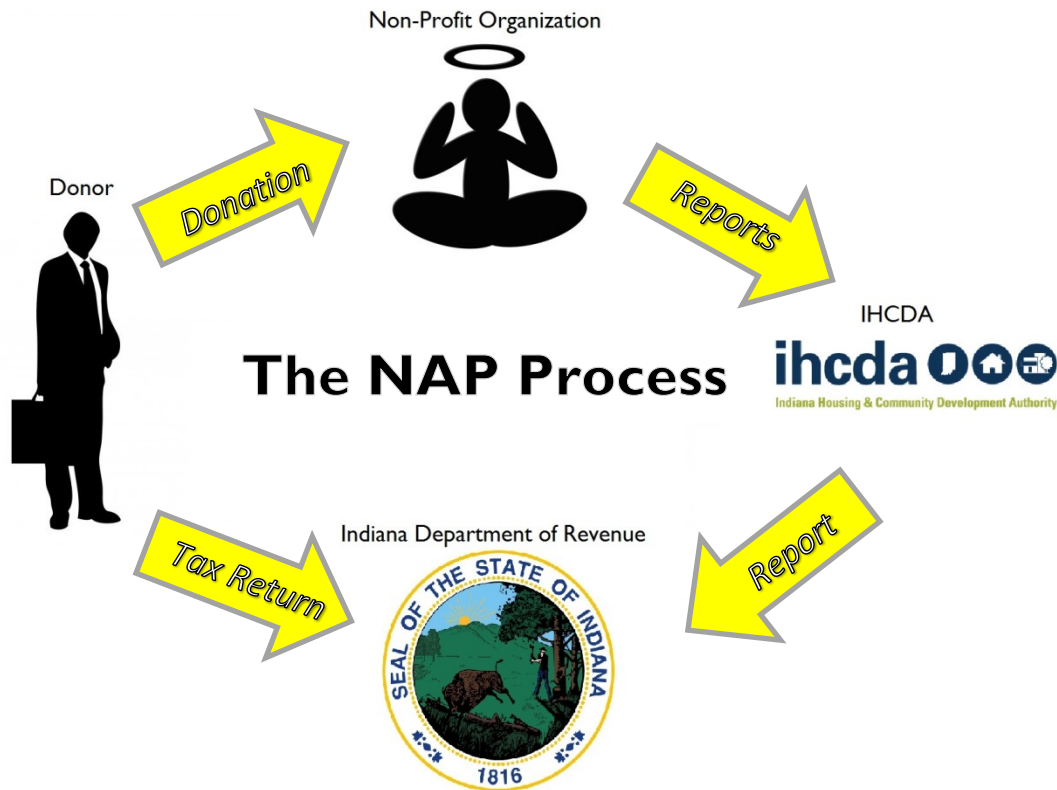
housing. Long-term homeownership goes beyond the ability to purchase a home. Homeowners must have access to affordable rates, utilities, upkeep, and the ability to ensure the home will be a long-term investment. Similarly, stable rental housing goes beyond the ability to find and lease a rental unit. Renters must have access to affordable rates, utilities, rental assistance, and housing that is safe, decent, and sustainable.

3. Individual and Family Economic Stability: As communities are made up of individuals and families, our commitment to improve economic stability is also a critical strategy. IHCD supports the efforts of responsible individuals to improve themselves and their families by building and preserving assets, increasing income through education and training, and making optimal decisions regarding their financial future.
4. Ending Homelessness: IHCD and its partners focus on systemically preventing and ending homelessness for those most vulnerable in our communities. By identifying and targeting the most appropriate housing solutions, we can minimize the number of people who enter the homeless delivery system and duration of time they spend in it. For the chronically homeless, those who cycle through health care institutions and correctional facilities seeking services and shelter, linking services with housing provides stability and reduces the burden on other community systems. Our collective goal is to ensure that everyone has a place to call home.
5. Aging in Place: Aging in place refers to adapting our collective living environment so it is safer, more comfortable, and increases the likelihood a person can live independently and remain at home as circumstances change. On a broader scope, while primary target populations for aging in place strategies include seniors, families with seniors, and persons with disabilities, everyone benefits from communities that are accessible, visitable, and livable.

IHCD is governed by a 7 member Board of Directors. A list of the current members of the Board of Directors can be found here: <http://www.in.gov/ihcda/2352.htm>. Board meetings are open to the public and occur at 10 AM on the final Thursday of each month at IHCD headquarters at 30 S. Meridian St. Indianapolis, IN.

How NAP Works

The Neighborhood Assistance Program is jointly administered by the Indiana Housing and Community Development Authority (IHCD) and the Indiana Department of Revenue (DOR.) At its most simple, IHCD administers the distribution of NAP tax credits to eligible organizations, and DOR administers the claiming of those credits by taxpayers/donors.



1. IHCD accepts applications once each fiscal year from organizations who wish to sell NAP tax credits. IHCD determines the eligibility of these organizations, and distributes tax credits accordingly.
2. Over the course of the fiscal year, NAP-participating organizations prepare as many as two reports for submission to IHCD. These reports include all relevant information pertaining to donors who purchased NAP tax credits.
3. Each calendar year, IHCD compiles those donor reports into a single report that is submitted to DOR.
4. As donors file their tax returns and claim their credits, DOR compares the information presented on the donor's tax documents to the donor report submitted by IHCD to determine eligibility.

Eligibility Requirements

To be eligible for NAP Tax Credits, an organization must:

1. Be an Indiana Non-Profit Domestic Corporation in good standing with the Indiana Secretary of State. (https://secure.in.gov/sos/online_corps/name_search.aspx)
2. Have received a ruling from the U.S. Internal Revenue Service of the United States Department of the Treasury under Internal Revenue Code 501(c)3

-OR-

have received a ruling of tax exemption from the Indiana Department of Revenue under IC 6-2.5-5-21.

3. Be engaged in one of the 5 Eligible Activity Categories as established by IC-6-3.1-9. (*see below*)
4. Be serving an Economically Disadvantaged Area or Economically Disadvantaged Households.
5. **(If applicable)** have successfully completed the 2012 NAP Cycle by:
 - a. Submitting all necessary reports by the applicable due dates.
 - b. Successfully selling all allocated NAP credits in the allotted time frame.
6. Have a representative on staff who has completed a Neighborhood Assistance Program Pre-Award Webinar.
 - a. Available on the IHCD NAP website: <http://www.in.gov/myihcda/2354.htm>
 - b. This requirement must be completed before an application can be completed.

Note: Fulfillment of eligibility requirements and completion of the NAP Application is not a guarantee of award. IHCD reserves the right to disqualify from NAP participation any application from an applicant with a demonstrated history of disregard for the policies, procedures, or staff directives associated with administering any IHCD program or the programs of other State and Federal entities. Further, NAP tax credit awards are subject to the review and approval of the IHCD Board of Directors, which may act at its discretion and on recommendations brought by IHCD staff.

Eligible Activity Categories

Organizations must indicate in which of the following Eligible Activity Categories their organizations engage, (as outlined in IC 6-3.1-9)

- **Community Services-** Including providing Counseling and Advice, Emergency Assistance, Medical Care, Recreational Facilities, Housing Facilities, and Economic Development Assistance; (*see Appendix A: Definitions*)
- **Crime Prevention-** Including any activity that aids in the reduction of crime in an economically disadvantaged area;
- **Education-** Including any type of scholastic instruction of scholarship assistance to an individual who resides in an economically disadvantaged area that enables the individual to prepare for better life opportunities;
- **Job Training-** Including any type of instruction to an individual who resides in an economically disadvantaged area or economically disadvantaged household that enables the individual to acquire vocational skills so that the individual can become employable or be able to seek a higher level of employment
- **Neighborhood Assistance -** Including either furnishing financial assistance, labor, material, and technical advice to aid in the physical or economic improvement of any part or all of an economically disadvantaged area;

-OR-

Furnishing technical advice to promote higher employment in any neighborhood in Indiana.

Eligibility of Religious-affiliated Organizations for NAP

Organizations that are religious in nature or faith-based are eligible, on the same basis as any other organization, to participate in NAP. However, some restrictions must be observed:

- Organizations funded under NAP **may not, as part of the assistance funded**, engage in inherently religious activities such as worship, religious instruction, or proselytizing. If an organization conducts such activities, the activities must be offered separately, in time or location, from the activity funded by NAP, and participation in religious activities must not be a prerequisite for participating in a NAP-funded activity.
- A religious organization that participates in NAP will retain its independence from Federal, State, and local government, and may continue to pursue its mission, including the practice and expression of religious beliefs, **provided that it does not directly use NAP funds to support any inherently religious activities.**
- Faith-based organizations **may** use space in their facilities to conduct NAP-funded programs without removing religious art, icons, scriptures, or other religious symbols.
- NAP-funded organizations **may** retain religious terms in their organizations name, select their board members on a religious basis, and include religious references in their mission statements and other governing documents.
- An organization that participates in the NAP program **may not**, in providing program assistance or services, discriminate against a program beneficiary or prospective program beneficiary on the basis of religion or religious belief.
- NAP funds **may not** be used for the acquisition, construction, or rehabilitation of structures to the extent that those structures are used for inherently religious activities. Sanctuaries, chapels, or other rooms that a congregation used principally as a place of worship are ineligible for NAP-funded improvements.

Application Process

When: NAP Applications will be accepted from Monday, March 10, 2014 until Friday, April 11, 2014 at 5PM. **Applications received after 5PM on April 11, 2014 will be denied.**

Where: Applications may be made at <http://www.IHCDAOnline.com> using your IHCDAOnline account.

Note: If an applying organization does not have an IHCDAOnline account, it is strongly recommended that adequate time is allowed for the application and creation of an account. (Typically a period of 1-3 business days is sufficient.)

Who: A duly appointed representative of an applying organization should complete the application. This may be the Executive Director, the Treasurer or CFO, or a member of the Board of Directors. The individual must have the authority to sign legal documents on behalf of the applying organization.

Only one application *per organization* is permitted.

How: For a step-by-step tutorial on filing a NAP application, please refer to Appendix A: Application Tutorial

Note: During the application process, the applicant will be asked to provide contact information for their organization. IHCD cannot be held responsible for inaccurate or out of date contact information. It is the responsibility of the organization to notify IHCD, via the NAP Coordinator, of any relevant changes in personnel or contact information that occurs during the NAP cycle.

If an applicant requires assistance, the IHCD NAP Coordinator can be contacted by phone at (317)-232-0912, or via email at NAP@ihcda.in.gov.

Application Funding Restrictions

- An organization that **has participated** in the Neighborhood Assistance Program in any of the three preceding years (2011-2013) may apply for a maximum of \$40,000 in NAP tax credits.
- An organization that **has not participated** in the Neighborhood Assistance Program in any of the three preceding years (2011-2013) may apply for a maximum of \$15,000 in NAP tax credits.
- An organization must apply for a **minimum of \$1,000** in NAP tax credits.

Note: If an organization applies for an amount greater than that allowed by policy, the application will default to the maximum.

Appeals Policy

An applicant who does not meet eligibility requirements due to what they believe are circumstances outside of their control may submit an appeal under IHCD's appeals policy, revised on November 27, 2012.

Purpose: To communicate the process for entities or person applying for Neighborhood Assistance Program (NAP) participation issued by Indiana Housing and Community Development Authority ("IHCD"). Entities or persons who object to or wish to appeal a funding decision made by IHCD under its NAP Application process ("Applicants") must follow these guidelines.

Policy: IHCD wants to ensure that the process for making funding decisions is fair, open, and reasonable. Consequently, an appeal process is available for all applicants. Appeals may be made only for an alleged violation of applicable law, discrimination or unfair competition/consideration.

Process:

1. Each NAP Applicant will receive written notice of the funding decision, which will inform it of the right to appeal the decision based on alleged violations of the selection process that resulted in discrimination or unfair consideration.
2. If the applicant wishes to appeal the funding decision, the applicant must provide written notice of the appeal ("Appeal"), addressed and delivered to the Executive Director, within ten (10) business days of the written notice of the funding decision.
3. The appeal must include the stated reasons for the Applicant's objection to the funding decision, which reasons must be based solely upon evidence supporting one of the following circumstances:
 - a. Clear and substantial error or misstated facts which were relied on in making the decision being challenged;
 - b. Unfair competition or conflict of interest in the decision-making process;
 - c. An illegal, unethical or improper act; or
 - d. Other legal basis that may substantially alter the decision.

IHCD reserves the right to refuse to consider an appeal that does not identify specific procedural shortcomings.



4. The applicant will receive written acknowledgement of receipt of the appeal within five (5) business days of its receipt, noting the day the appeal was received.
5. An appeal regarding a decision made by IHCD A will be examined and acted upon by the Deputy Counsel within thirty (30) days of its receipt.
6. The Executive Director will investigate the allegations stated in the appeal, and examine the selection process for compliance with the NAP and applicable law.
7. The Executive Director, in consultation with the General Counsel and other relevant authorities, will issue a written response to the appeal, stating findings with respect to the validity of the grounds specified for the Appeal and the propriety of the decision or process being appealed ("Official Response").
8. Appeals and protests should be addressed to:

Executive Director J. Jacob Sipe
Indiana Housing and Community Development Authority
30 South Meridian Street, Suite 1000
Indianapolis, IN 46204

Please note on the lower right hand corner of the envelope the following statement:

"Appeal Request Enclosed-Please Process Immediately"

IHCDA will not be responsible for proper delivery of appeals. It is the responsibility of the entity or person filing the appeal to obtain appropriate documentation of its delivery to the IHCD A Executive Director.

Award Announcement

Award recommendations will be made on Thursday, June 26, 2014. After they are approved, **award announcements will be made by 5:00PM on Friday, June 27, 2014.**

On June 27, 2014, a list will be posted to the IHCD website (<http://www.in.gov/myihcda/2354.htm>) that includes the names of the recipient organizations and the award received. Award letters and signatory documents will also be distributed electronically (via email) to the participant organizations, which must be signed and returned:

Via U.S. Mail to:

ATTN: NAP
Indiana Housing and
Community Development
Authority
30 S. Meridian St.
Indianapolis, IN
46204

Via scan-and-email to:

NAP@ihcda.in.gov

Via fax to:

317-232-7778

These documents must be received by Thursday, July 31, 2014.

If these documents are not received by the deadline, IHCD reserves the right to withdraw the award and reallocate the awarded credits to another organization. NAP Tax Credits may not be sold until this award letter and the accompanying documents are completed and returned to IHCD.

Allocation Method

IHCDA allocates NAP tax credits on a non-competitive, formula basis. All organizations who pass threshold and eligibility review receive a tax credit allocation. The amount of the tax credit allocation is calculated based on the following formula:

$$\left(\frac{\text{Total Available Credits}}{(\$2.5 \text{ million in 2014})} \right) = \text{Allocation Percentage} \times \text{Applicant Requested Credits} = \text{Award Amount}$$

According to this formula, the total of all credits requested by all applying organizations is divided by the total available credits (\$2,500,000). This results in the Allocation Percentage. This allocation percentage is then multiplied by the amount requested by each individual organization to determine an individual award amount.

For example: In 2013, 218 organizations requested a total of \$6,449,197. The total NAP budget was \$2,500,000 in tax credits. For an organization who applied for the maximum allocation (\$40,000), the equation would look like this:

$$\left(\frac{\$2,500,000}{\$6,449,197} \right) = 38.76\% \times \$40,000 = \$15,504$$

So the organization would receive an allocation of \$15,504, allowing them to raise \$31,008 in contributions.

Contribution Policy

- Contributions must be reported in the calendar year in which they were made. Similarly, credits received may only be taken on the tax return for the calendar year in which the associated contribution was made.
- If a donor makes several individual contributions, they may be reported individually or as a single donation using the total combined value of the donations and the date of the final contribution.
- No single donor may claim greater than \$25,000 in NAP credits in a single calendar year.

Maximum contribution:

An individual contribution, as reported to IHCD for the purpose of NAP, may not exceed 200% of the total value of credits allocated to the participating organization per program year. **The sale of tax credits above and beyond the allocated amount will not be honored by IHCD or the Indiana Department of Revenue.**

Minimum Contribution:

An individual reported contribution must be no smaller than \$100*. If an individual donor makes several small contributions in the same calendar year that total an amount greater than \$100, they should be reported as a single contribution using the date of the final contribution.

**Exception: In the event that a participating organization has less than \$50 of tax credits remaining, only then will a donation of less than \$100 be accepted.*

Eligible Donors and Contributions

Eligible donors include any person, business, or organization that has an Indiana tax liability.

Eligible Contributions include:

- Cash
- Check
- Credit Card
- Stock (that has been sold)
- Donations designated to the recipient through United Way
- In-Kind Donations (limited to building materials)
- Property Donations (that will be used for or pertains to current NAP activity)

Contributions from Organizations or Corporations

Organizations and Corporations are welcome to make NAP tax credit eligible contributions. However, additional steps or information may be required when reporting these contributions:

- If the organization or corporation wishes to claim the credits itself, please enter their information and the total contribution amount on the electronic report.
- If the organization or corporation wishes to distribute the credits to its members or shareholders, then the value of the credits is to be divided appropriately, and each division listed as a separate contribution from the individual who will be claiming the credits.

Contributions from Families or Couples

If a couple files a joint tax return, then only the name and information of the Head of Household should be reported. If a couple files separately, only one may claim the credit and the report should be completed accordingly. If a couple makes a single contribution, files separately, and wishes to divide their credits, please enter them on the report as separate donors making separate contributions and note this in your records.

Documentation Requirements

Form NC-10 must be completed and retained by the participating organization in a physical or digital format by the participating organization. One (1) form is required per donor, per NAP cycle. This form is available from the Indiana Department of Revenue, or from the IHCD NAP web page at: http://www.in.gov/ihcda/files/NC-10_Form.pdf.

Typically, IHCD does not require that supporting documentation be submitted along with the reports. However, IHCD does reserve the right to perform oversight and monitoring on participant organization donation records pertinent to NAP (per IRS Publication 1771.)

What records should be kept:

Cash or Credit Card Donations	Receipt copies (or letters)
Checks	Copies of the checks
Stock Donations	Copies of stock transaction reports/pages and thank you letters
United Way Designations	Copies of donor designation, documentation of receipt of donation, and/or employer paystubs from the donors
In-Kind Donations	Receipts showing the building material value, and receipts or thank you letters detailing the donation
Property Donations	Copy of the deed, current appraisal, and receipt

Rounding

NAP Tax Credits must be distributed and reported at 50% of the value of the donation. In the event that a donation must be rounded, it must be rounded up to the nearest cent and reported accordingly.

Stock

Stock must be sold in order to be eligible for NAP tax credits. Due to all stock being sold, the contribution type for stock should also be shown as “cash.” The contribution amount that should be used for a stock donation is the amount of funds that the organization actually receives (the value of the stock at the time it was sold minus transaction fees and administration fees.)

United Way Designations

Donations made to the recipient via United Way designations are eligible for NAP tax credits. It is vital that this transaction is documented accurately in your records. The contribution amount that should be used is the amount of funds that the organization actually receives after United Way subtracts administrative or processing fees. Therefore, the donation amount is almost never exactly 50% what the donor has contributed. The contribution type should be shown as “cash.”

In-Kind Donations

In-kind donations are limited to building materials that are to be utilized on the recipient's NAP activity. **Services (sweat equity), supplies, and equipment are not eligible in-kind donations.** Building materials must be valued at the cost to the donor, not the retail cost. The contribution type should be shown as "property."

Property

Property must be used for or pertain to the current NAP activity. The value of the property should be obtained by using the current appraisal. Organizations must enter into and keep a copy of the deed conveying the property to them. The contribution type should be shown as "property."

The amount of the contribution that applies to the NAP project (the value of the property donated) is the amount that should be entered on the electronic reports. The participating organization should keep documentation of this transaction for their records in the form of a receipt, a thank you letter, or other relevant documents.

Determining Contribution Dates

- Cash, Credit/Debit Card – the day the organization receives cash or the transaction is conducted
- Check – the date shown on the check
- Stock – the date the organization actually receives funds into their account (often times this is called the "settlement date")
- United Way Designations – the date that the donor contributed funds (often times this is the date of the withdrawal from the donor's paycheck or the date the donor gave funding to United Way)
- In-kind – the date the organization receives the building materials
- Property – the date the land deed is transferred to the participating organization
- Multiple Contributions – Please list only the last contribution date for multiple contributions.

Program Timeline

The Neighborhood Assistance Program timeline can be somewhat complicated.

NAP is, technically, a two-year program. When initially created, the intention was the participant organizations would have twelve (12) months from the date of the award in which to sell their credits. The organization would then have an additional twelve (12) months in which to expend the funds generated by the sale of NAP credits. This means that, at any given time, as many as three simultaneous NAP cycles are occurring.

Further complicating the issue is the fact that NAP follows the State of Indiana fiscal schedule, which begins on July 1 and ends on June 30. However, the Indiana Department of Revenue, coordinating with the Internal Revenue Service, has established a tax year that corresponds with the calendar year.

- For example:
- 2010 NAP Cycle
 - Begins July 1, 2010
 - Ended June 30, 2012
 - 2011 NAP Cycle
 - Begins July 1, 2011
 - Ended June 30, 2013
 - 2012 NAP Cycle
 - Begins July 1, 2012
 - Ends June 30, 2014
 - 2013 NAP Cycle
 - Begins August 1, 2013 (due to exceptional circumstances)
 - Ends June 30, 2015
 - 2014 NAP Cycle
 - Begins July 1, 2014
 - End June 30, 2016
- ...and so on.

The offset nature of the tax schedule and the NAP cycle makes it quite possible for a single donor to purchase far more than the statutory limit of \$25,000 in a single year. It is recommended that donors who make significant purchases of tax credits be advised of this statutory limit. Credits purchased in excess of this limit will not be redeemable.

Reporting Policy

There are three reports due to IHCD in the course of a NAP cycle. In the 2014 program cycle, these reports are:

<u>Report</u>	<u>Credit Sale Threshold</u>	<u>Due Date</u>
Mid-Year Report	60%	Due January 9, 2015
End-Of-Year Report*	100%	Due June 5, 2015
Close-Out Report	-	Due June 24, 2016

**The End-of-Year report is not required if your organization sold all of your credits in the first quarter of the cycle and reported those sales on your Mid-Year Report.*

Reports may be turned in ahead of the due dates. All reports must be received by 5:00 PM on the due date.

Failure to submit any of these required reports by the established deadline, or to meet the relevant credit sale threshold may result in ineligibility for NAP credits in the following program cycle, the de-allocation of previously award credits, and may result in difficulty for your donors in claiming their credits.

Mid-Year Report (all donations between July 1 and December 31, 2014)

The first report of the NAP cycle is due roughly six months after the award is made, on January 9, 2015. This report must reflect a sale of a minimum of 60% of each organization's total credit allocation. This report is electronic, and is submitted via IHCDOnline.com

End-Of-Year Report (all donations between January 1 and June 5, 2014.)

The second report of the NAP cycle is due roughly eleven months from the award date, on June 5, 2015. This report must reflect the sale of 100% of each organization's total credit allocation.

Note: An organization is not required to submit the End-of-Year Report if all its credits were sold and reported on the earlier Mid-Year Report.

Close-Out Report

The final report of the NAP cycle is due roughly 2 years from the award date, on June 24, 2016. This is a paper report which must be completed, signed, and returned via fax, mail, or email.* This report may be submitted:

<u>Via U.S. Mail to:</u>	<u>Via scan-and-email to:</u>	<u>Via fax to:</u>
ATTN: NAP Indiana Housing and Community Development Authority 30 S. Meridian St., Suite 1000 Indianapolis, IN 46204	NAP@ihcda.in.gov	317-232-7778

*It is IHCDAs intention to introduce an electronic Close-Out report in the future. Updates regarding this report will be provided to the contact information entered in the NAP application.

Department of Revenue Requirements (relevant to Mid-Year and End-of-Year reports)

It is absolutely vital that all reports reflect the information that will be provided on the donor's tax return. DOR relies on these reports to verify a tax filer's (donor) eligibility for NAP credits.

If the information reported to IHCDAs does not match the information provided on the donor's tax return documents, then DOR will deny their credit application.

For Example:

Sherlock Holmes purchases \$100 in NAP credits (a \$200 contribution), which he intends to claim on his Indiana State Tax Return.	Sherlock Holmes should be reported as the donor to IHCDAs.
Moriarty Consulting, LLC buys \$1000 in NAP credits (a \$2000 contribution) to offset their Indiana Corporate Tax Liability.	Moriarty Consulting, LLC should be reported as the donor to IHCDAs.
Mary and John Watson purchase \$500 in NAP credits (a \$250 contribution.) They intend to file jointly.	Only the head of household (John, in this case) is required to be reported as the donor to IHCDAs.
Baker Street Property Management, LP purchases \$1000 in NAP credits (a \$2000 contribution) which they intend to distribute to their five board members, who will each claim them individually.	Each of the Board Member's information must be collected and reported to IHCDAs. Each board member should be reported as an individual donor.

Technical Difficulties

Although IHCD has put great effort and resources into ensuring the most reliable technology is available to our program participants, we understand that issues may arise. If technical issues prevent a participating organization from submitting the necessary reports by the required dates, please contact the NAP Coordinator at (317)-232-7777 or at NAP@ihcda.in.gov. IHCD reserves the right to grant extensions to deadlines and benchmarks on a case-by-case basis.

De-Allocation and Re-Allocation

If a participating organization fails to sell their tax credits in the required time period, or otherwise fails to adhere to the requirements of the program, then the remaining credits may be de-allocated to the awarded organization and re-allocated to other eligible organizations. There will be two re-allocation periods during the NAP cycle, following the filing of the Mid-year and End-of-Year reports.

To qualify for re-allocation a participating organization must:

- Have already sold 100% of their credits
- Have submitted all necessary reports by their appropriate deadlines
- Respond to communications confirming the organization's desire to receive re-allocated credits and confidence that these credits can be sold by the relevant deadline.

A participating organization which is eligible may receive a re-allocation up to the value of their initial application request. Organizations receiving re-allocations will be required to re-submit the relevant reports including the sale of the re-allocated credits. **Although there is no penalty associated with declining re-allocated credits, failure to sell re-allocated credits or complete the relevant reports by their deadlines may subject a participating organization to the established penalties.**

IHCD staff reserves the right to distribute re-allocated credits at staff discretion, and in a manner intended to ensure the sale of all available credits by the end of the fiscal year. There is no guarantee of the availability of re-allocated NAP credits.

Monitoring Policy

On-Site Review

IHCDA may, at the discretion of staff, elect to conduct an on-site review to ensure the appropriate discharge of NAP funds and to ensure that the activity fulfills goals and practices as outlined in the initial NAP application.

Program File Audit

IHCDA may, at the discretion of staff, elect to perform a file/documentation audit either in conjunction with an on-site review, or by requesting documents be submitted to IHCDA within a reasonable period of time, up to a maximum of 30 calendar days following notification. This audit will ensure that organizations are maintaining proper records in accordance with NAP policy and to verify the authenticity of submitted reports.

Income Documentation

If an organization is performing an eligible activity to an economically disadvantaged household, the participating organization must retain income documentation demonstrating that the beneficiary meets the qualifications of an economically disadvantaged household.

Findings

Failure to adhere to NAP regulations and policies as established by this manual or Indiana Code may result in a de-allocation of awarded credits, ineligibility in the following NAP cycle, and/or further penalties at the discretion of IHCDA.

Appendix A: Definitions

Annual Income - Gross revenue received by all members of a household during the preceding twelve-month period.

Any: one or some indiscriminately of whatever kind; **a** : one or another taken at random <ask **any** man you meet> **b** : every —used to indicate one selected without restriction <**any** child would know that> (Source: Merriam Webster Online Dictionary- <http://www.merriam-webster.com/dictionary/any>)

Area Median Income – Area median income for the county in which the participant activity is located. HUD revises this figure annually. Appendix D contains the figures which applicants are to use for NAP applications to determine economically disadvantaged households.

Applicant - An organization applying for NAP Tax Credits.

Beneficiary - a person receiving services or assistance via a NAP program who resides in an economically disadvantaged area or economically disadvantaged household.

Certificate of Existence – Proof of proper business filing is a Certificate of Existence. For information about filing a business entity report and obtaining an official Certificate of Existence from the Indiana Secretary of State's Business Services Division visit the website at <http://www.in.gov/sos/services.html> or call (317) 232-6531.

Counseling and Advice –for the purposes of this NAP Policy means:

- Pre- or post-homeownership counseling (as separately defined under this Policy) (*IHCDA Strategic Priority: Sustainable and Affordable Housing*);
- Foreclosure prevention counseling (*Sustainable and Affordable Housing*);
- Budgeting advice or financial education (*Individual and Family Economic Stability*);
- Counseling provided in conjunction with permanent supportive housing or shelter plus care projects (*Ending Homelessness*);
- Case management of the homeless or those precariously housed (*Ending Homelessness*);
- Psychological or mental health counseling of veterans and other individuals, economically disadvantaged households, groups, or neighborhood organizations in economically disadvantaged areas (*Comprehensive Community Development*); or
- Psychological and mental health counseling for those 55 and older or disabled who live in their home or desire to transition from a nursing home or other assisted living facility (*Aging in Place*).

Community Revitalization – an activity designed to improve the economic health of an economically disadvantaged area. Typically, such programs aim to incentivize businesses to relocate to, or remain in, the economically disadvantaged area, encourage the creation and retention of new jobs, and/or encourage entrepreneurship and the formation of new businesses.

Crime Prevention – An activity which aids in the reduction of crime in an economically disadvantaged area or economically disadvantaged household.

Durable medical equipment - means any equipment that meets all of the following requirements:

- a) provides therapeutic benefits or enables the individual to perform certain tasks that he or she is unable to undertake otherwise due to certain medical conditions or illnesses; and
- b) can withstand repeated use; and
- c) is primarily and customarily used to serve a medical purpose; and
- d) generally is not useful to a person in the absence of an illness or injury; and
- e) is appropriate for use in the home but may be transported to other locations to allow the individual to complete instrumental activities of daily living, which are more complex tasks required for independent living.

Economic Development Assistance - for the purposes of this NAP Policy means:

- Vocational education or job training provided to improve the economic condition of an economically disadvantaged household or economically disadvantaged area (*Strategic Priority: Comprehensive Community Development*);
- Activities designed to increase the number of quality jobs within the economically disadvantaged area, to increase in non-resident share of the tax base within the economically disadvantaged area, or support existing businesses within the economically disadvantaged area (*Comprehensive Community Development*);
- Activities promoting innovation and competitiveness, preparing economically disadvantaged areas for growth and success by fostering entrepreneurship, innovation and productivity through investments in infrastructure development, capacity building or business development (*Comprehensive Community Development, Individual and Family Economic Stability*);
- Activities promoting entrepreneurship or economic growth for economically disadvantaged households (*Individual and Family Economic Stability*); or
- Activities promoting community revitalization (as separately defined in this Policy) (*Comprehensive Community Development*).

Economically Disadvantaged Area – a designated Enterprise Zone (see Appendix F,) an area with unemployment level at 2% or higher than the state average (according to Indiana Department of Workforce Development,) **or any other federally or locally designated economically disadvantaged area in Indiana.**

Economically Disadvantaged Household – A household with an annual income that is at or below eighty percent (80%) of the area median income (see Appendix D,) a member of any federally or locally designated target population, or a homeless family or individual who is at or below eighty percent (80%) of the area median income.

Education – providing scholastic instruction, scholarship assistance, or other instruction to an individual who resides in an economically disadvantaged household or an economically disadvantaged area that enables the individual to prepare for better life opportunities.

Emergency Assistance –for the purposes of this NAP Policy means:

- Emergency shelters (as separately defined in this Policy) (*Strategic Priority: Ending Homelessness*);
- Acquisition and demolition of structures that have been deemed structurally unsound and in danger of imminent collapse by a state or local government agency (*Comprehensive Community Development*);
- Emergency food assistance (as separately defined in this Policy) (*Individual and Family Economic Stability*);
- Mortgage, property tax, insurance, and utility payment assistance for economically disadvantaged households that are not current on those bills (*Sustainable and Affordable Housing*);
- Emergency food assistance (as separately defined in this Policy) (*Ending Homelessness; Individual and Family Economic Stability*); or
- Corrections of violations of local health or safety code which endanger the safety or well-being of residents of the economically disadvantaged household or economically disadvantaged area (*Comprehensive Community Development*).

Emergency Food Assistance – Making food available to those that are unable to attain it through conventional means.

Emergency Shelter Services – providing temporary daytime and/or overnight accommodations for homeless persons. An emergency shelter may include appropriate eating and cooking facilities. Emergency shelters must serve homeless individuals or families that lack fixed, regular, and adequate nighttime residences, or individuals or families whose primary nighttime residence is:

- A supervised publicly or privately operated shelter designed to provide temporary living accommodations (including welfare hotels, congregate shelters, and transitional housing for the mentally ill);
- An institution that provides a temporary residence for individuals intended to be institutionalized; or A public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings. This term does not include any individual imprisoned or otherwise detained under an Act of the Congress or a State law. See also Public Facilities.

Enterprise Zone – an “enterprise zone” created under IC 5-28-15. Appendix E contains a list of enterprise zones in Indiana.

Homeless- means individuals who lack a fixed, regular, and adequate nighttime residence... including:

- individuals who are living in emergency or transitional shelters; are abandoned in hospitals; or are awaiting foster care placement;
- individuals who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings;

- individuals who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
- migratory individuals who qualify as homeless for the purposes of this subtitle because they are living in circumstances described elsewhere in this definition.

Homeownership Counseling- Counseling and assistance given to individuals on a variety of homeownership issues, including loan default, fair housing, and buying a home. To be eligible, the applicant organization must be a HUD-approved housing counseling agency.

Household – Persons living in the same dwelling unit, regardless of relationship or economic interdependence; individuals who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; or are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative accommodations; or persons who would reasonably reside in the same dwelling unit but are homeless.

Housing Facilities – for the purposes of this NAP Policy means:

- Emergency shelters (as separately defined in this Policy) (*Strategic Priority: Ending Homelessness*);
- Youth shelters (as separately defined in this Policy) (*Ending Homelessness*);
- Construction or rehabilitation of single family housing (*Sustainable and Affordable Housing*);
- Construction or rehabilitation of multi-family housing (*Sustainable and Affordable Housing*);
- Accessibility improvements to owner-occupied single family housing (*Aging in Place, Sustainable and Affordable Housing*); or
- Accessibility improvements to multi-family units that currently carry IHCD funding restrictions, such as affordability covenants related to HOME, CDBG, Development Fund and/or Low-Income Housing Tax Credits (*Aging in Place, Sustainable and Affordable Housing*).

Job Training – Any type of instruction to an individual who resides in an economically disadvantaged area or an economically disadvantaged household that enables the individual to acquire vocational skills or training so that the individual can become employable or be able to seek a higher grade of employment.

Medical Care – for the purposes of this NAP Policy means:

- Assistance of individuals with chronic conditions and disabilities in moving from a qualifying institution to return to their community (*Aging in Place*);
- The construction or rehabilitation of facilities in which a chronic condition or disability is diagnosed, cured, mitigated, treated, or prevented (*Strategic Priority: Comprehensive Community Development*);

- The diagnosis, cure, mitigation, treatment, or prevention of a chronic condition or disability; or treatment affecting any structure or function of the body provided to individuals in Economically Disadvantaged Households or Economically Disadvantaged Areas. (*Ending Homelessness*);
- The diagnosis, cure, mitigation, treatment, or prevention of a chronic condition or disability, or affecting any structure or function of the body for those above 55 or disabled at their place of residence (*Aging in Place*);
- Providing medical accommodations to the disabled to promote accessibility (*Comprehensive Community Development, Aging in Place*); or
- Providing durable medical equipment to an economically disadvantaged household or an economically disadvantaged area. (*Aging in Place*).

NAP Cycle – The 24-month period from the date of award to the due date of the close out report.

Neighborhood Assistance – the furnishing of financial assistance, labor, material and technical advice to aid in the physical or economic improvement of any part of an economically disadvantaged area; or furnishing technical advice to promote higher employment in any neighborhood in Indiana.

Not-for-profit Organization – A corporation, business, or entity, qualified to do business in Indiana, with 501(c)3 tax-exempt status or non-profit status under IC 6-2.5-5-21.

Participating Organization – A not-for-profit organization that has applied for and has been awarded NAP tax credits.

Recreational Facilities – for the purposes of this NAP Policy means: construction or rehabilitation of parks, playgrounds, gymnasiums, museums, swimming pools or wading pools, field houses, bathing beaches, stadiums for the display of spectator sports, golf courses, automobile race tracks, campgrounds, boat ramps and launching sites, hunting and fishing areas, walking, bicycle or bridle paths, senior citizen centers, dog parks, skate parks, sledding areas, and community centers, or any combination thereof, to which the public has reasonable access (*Strategic Priority: Comprehensive Community Development*).

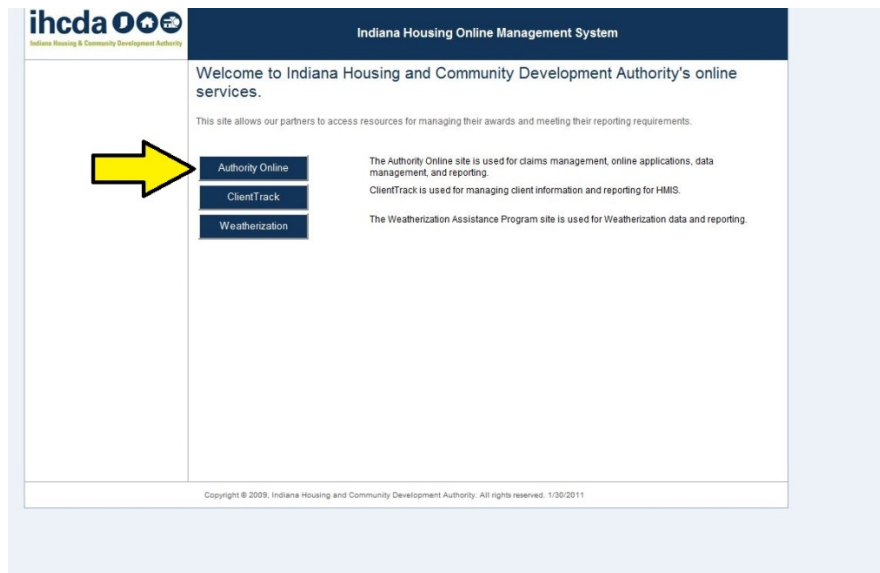
Appendix B: Application Tutorial

This guide will provide instructions for completing the 2014 Neighborhood Assistance Program Application, which will remain open from March 10, 2014 until April 11, 2014.

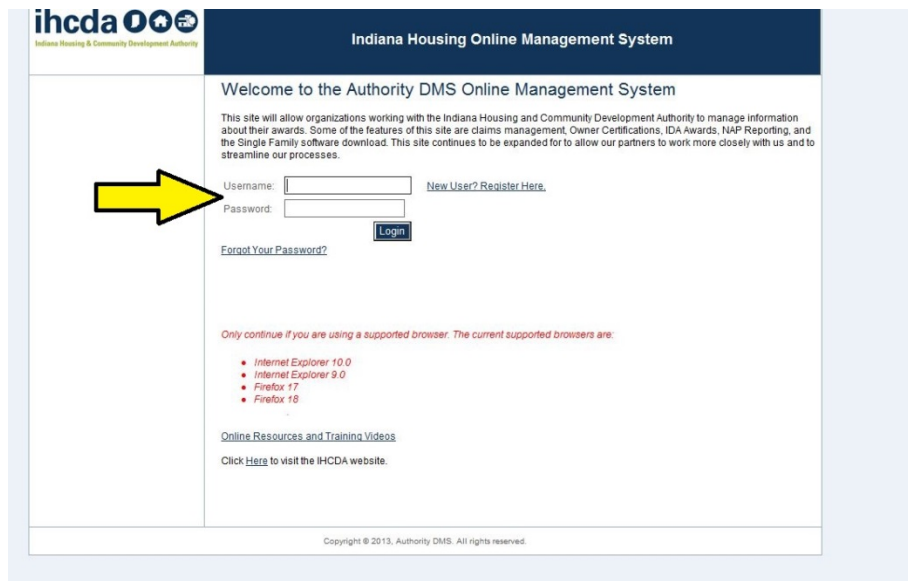
1. Direct your browser to www.IHCDAOnline.com



2. Select "Authority Online"

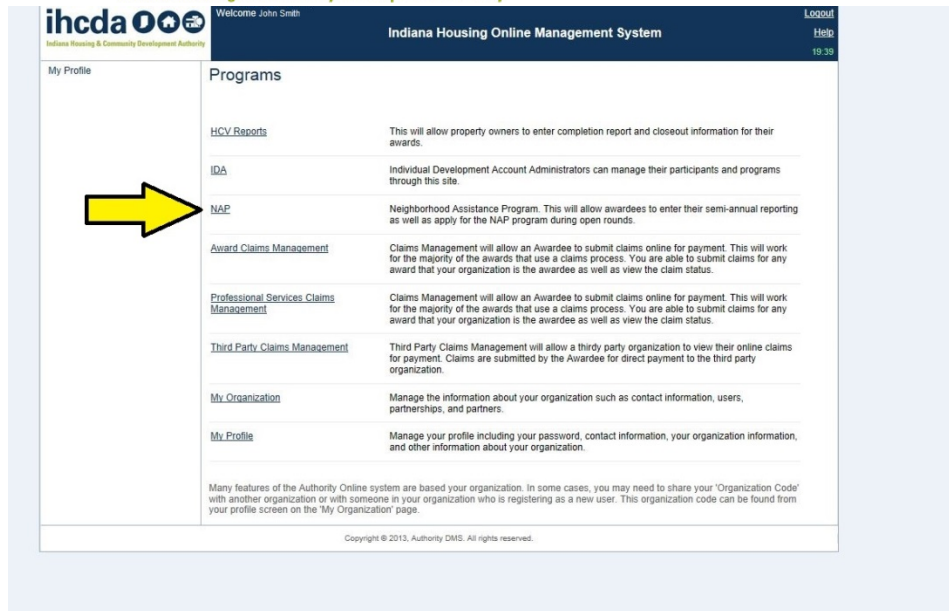


3. Enter your username and password. Then select the button "Login."




Note: If you don't have an IHCDOnline account, please select "New User? Register here." To apply for an account.

- Select the link
“NAP.”



Welcome John Smith

Logout Help 19:39

ihcda  Indiana Housing & Community Development Authority

My Profile

Programs

[HCV Reports](#) This will allow property owners to enter completion report and closeout information for their awards.

[IDA](#) Individual Development Account Administrators can manage their participants and programs through this site.

[NAP](#) Neighborhood Assistance Program. This will allow awardees to enter their semi-annual reporting as well as apply for the NAP program during open rounds.

[Award Claims Management](#) Claims Management will allow an Awardee to submit claims online for payment. This will work for the majority of the awards that use a claims process. You are able to submit claims for any award that your organization is the awardee as well as view the claim status.

[Professional Services Claims Management](#) Claims Management will allow an Awardee to submit claims online for payment. This will work for the majority of the awards that use a claims process. You are able to submit claims for any award that your organization is the awardee as well as view the claim status.

[Third Party Claims Management](#) Third Party Claims Management will allow a third party organization to view their online claims for payment. Claims are submitted by the Awardee for direct payment to the third party organization.

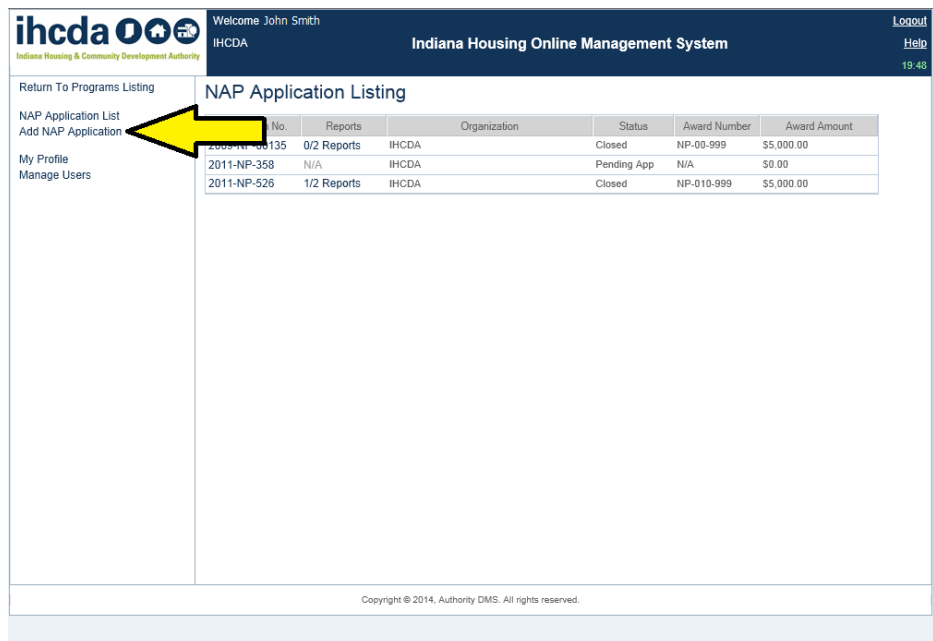
[My Organization](#) Manage the information about your organization such as contact information, users, partnerships, and partners.

[My Profile](#) Manage your profile including your password, contact information, your organization information, and other information about your organization.

Many features of the Authority Online system are based your organization. In some cases, you may need to share your 'Organization Code' with another organization or with someone in your organization who is registering as a new user. This organization code can be found from your profile screen on the 'My Organization' page.


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- Select
“Add NAP
Application”



Welcome John Smith

Logout Help 19:48

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Indiana Housing Online Management System

Return To Programs Listing

NAP Application List

Add NAP Application


My Profile

Manage Users

NAP Application Listing

No.	Reports	Organization	Status	Award Number	Award Amount
2011-NP-135	0/2 Reports	IHCDA	Closed	NP-00-999	\$5,000.00
2011-NP-358	N/A	IHCDA	Pending App	N/A	\$0.00
2011-NP-526	1/2 Reports	IHCDA	Closed	NP-010-999	\$5,000.00

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Welcome John Smith
IHCD

Logout
Help
19:54

Indiana Housing Online Management System

NAP Application List

NAP Semi-Annual Reporting

NAP Application

Cover Page

Application Information

Economic Disadvantage

Financing

Organizational Capacity

Activities

Upload Documents

Submit Application

Print Required NAP Signature

Certifications

Print Required NAP Terms

Document and Sign

Neighborhood Assistance Program (NAP)

Application Cover Page

Please select the funding round for the Neighborhood Assistance Program (NAP) Application that you would like to submit.

Funding Round Selection


☒ Round 1, 6/1/2014 - 7/30/2015

6. Select the appropriate funding round (there will only be one listed.)

Select "Save."

7. The first page is the Cover Page. Please complete the page, taking careful care to ensure that your organization's Contact Information is accurate.

Then, select
"Update" and then
"Next Page."



Welcome John Smith
IHCD

Indiana Housing Online Management System

Logout
Help
19:38

NAP Application List

NAP Semi-Annual Reporting

NAP Application
Application No.: 2009-NP-00135
Application Status: Open

Cover Page
Application Information
Economic Disadvantage
Financing
Organizational Capacity
Activities
Upload Documents

Application Receipt
Print Required NAP Signature
Certifications

Print Required NAP Terms
Document and Sign

Neighborhood Assistance Program (NAP) Application Cover Page

If you have questions about how to complete this form, please contact your Community Development Representative at (800) 872-0371.

Funding Round

Round Applying For: Round 1
Round Begin Date: 6/1/2014
Round End Date: 07/30/2015

Applicant Information

Project Name

Legal Name of Applicant Federal ID #

Street Address/P.O. Box

City State Zip County

Phone Fax

Chief Executive Officer

Chief Executive Email

Contact Person (Name and Title)

Is the organization a tax exempt agency as established by the IRS or the Indiana DOR?

Has the organization spent no more than 25% of total expenses on administrative or fundraising costs?

This organization did not engage in lobbying or political campaign activity (directly or indirectly) in the prior year.

Please select the item that best describes the *single, primary* activity to be provided with the NAP funds.

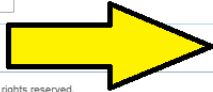
Project Subtype

Amount of Tax Credit Request

Amount Requesting

Calculated Project Costs

NAP Leveraged Funds	<input type="text" value="\$308.00"/>
Other Sources	<input type="text" value="\$320.00"/>
Total	<input type="text" value="\$628.00"/>



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[NAP Application List](#)

[NAP Semi-Annual Reporting](#)

NAP Application

Application No.: 2009-NP-00135
Application Status: Open

[Cover Page](#)

[Application Information](#)

[Economic Disadvantage](#)

[Financing](#)

[Organizational Capacity](#)

[Activities](#)

[Upload Documents](#)

[Application Receipt](#)

[Print Required NAP Signature](#)
[Certifications](#)

[Print Required NAP Terms](#)
[Document and Sign](#)

Neighborhood Assistance Program (NAP) Application Information

If you have questions about how to complete this form, please contact your Community Development Representative at (800) 872-0371.

All applicants must have a 501(c) 3 designation from the Internal Revenue Service.

Agency Overview

Please provide a brief overview of the agency (limit to 500 words)

Words remaining: 493

This is the 1 paragraph agency overview

Project Description

Project Type

Please provide a brief overview of the project (limit to 500 words)

Please provide a brief overview of the project (limit to 500 words)

Words remaining: 490

This is the one paragraph brief overview of the project

Webinar or Workshop Participants

List names and titles of persons from your organization who attended application webinar/workshop and the date of the webinar/workshop attended.

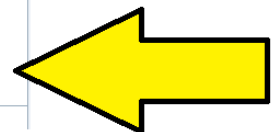
Title	CEO	Name	me	Date	5/15/2009
Title	CIO	Name	you	Date	5/15/2009

[Add Another Attendee](#)

[Update](#)

[Next Step](#)

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8. This page is the Application Information page. This page asks you to define your organization or project. Much of this is narrative.

Please complete this page and then select "Update" and then "Next Page."

9. This page is the Economic Disadvantage page. This is where you explain how your program serves an economically disadvantaged are or individuals. This is a statutory requirement of NAP.

Please complete this page, scroll to the bottom, then select “Update” then “Next Page.”



Indiana Housing & Community Development Authority

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Indiana Housing & Community Development Authority

- NAP Application List
- NAP Semi-Annual Reporting
- NAP Application**
 - Application No.: 2009-NP-00135
 - Application Status: Open
 - Cover Page
 - Application Information
 - Economic Disadvantage
 - Financing
 - Organizational Capacity
 - Activities
 - Upload Documents
 - Application Receipt
 - Print Required NAP Signature Certifications
 - Print Required NAP Terms Document and Sign

Welcome John Smith
IHCDCA
Indiana Housing Online Management System
Logout
Help
19:39

Neighborhood Assistance Program (NAP) Economic Disadvantage

If you have questions about how to complete this form, please contact your Community Development Representative at (800) 872-0371.

Economic Factors

Which does your organization serve:
☐ Economically Disadvantaged Households
 ☐ Economically Disadvantaged Area
 ☐ Both

Average income of the program clients (if applicable):

Authority or policy designating area as Economically Disadvantaged (if applicable):

Are you providing a housing project to a beneficiary at or below 80% AMI? ☐ Yes ☒ No

Are you providing a community service to beneficiaries at or below 80% of the Human and Health Services Federal Poverty Limits?
☐ Yes ☒ No

Beneficiary Income & Special Needs Populations

Please indicate income levels for beneficiaries of the proposed NAP activity. Organizations providing services for homeless, disabled.

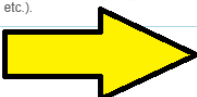
Income Level	Number of Anticipated Beneficiaries	Percent of Anticipated Beneficiaries	Cumulative Percentage
Less than or equal to 30% AMI	<input type="text" value="2000"/>	57.14 %	57.14 %
30.1% to 50.0% AMI	<input type="text" value="1000"/>	28.57 %	85.71 %
50.1% to 60.0% AMI	<input type="text" value="500"/>	14.29 %	100.00 %
60.1% to 80.0% AMI	<input type="text" value="0"/>	0.00 %	100.00 %
Greater than 80.0% AMI	<input type="text" value="0"/>	0.00 %	100.00 %

Targeted Populations with Special Needs

Do your activities or projects serve any beneficiaries with special needs?

Need	# of Anticipated Beneficiaries with Special Needs	Percent of Anticipated Beneficiaries
Single-Parent Households	<input type="text" value="123"/>	7.04 %
Elderly Persons	<input type="text" value="456"/>	26.12 %
Migrant/Seasonal Farm Workers	<input type="text" value="789"/>	45.19 %
Disabled Individuals	<input type="text" value="12"/>	0.69 %
Homeless	<input type="text" value="34"/>	1.95 %
Illiterate Adults	<input type="text" value="56"/>	3.21 %
Abused Spouses	<input type="text" value="78"/>	4.47 %
Abused Children	<input type="text" value="90"/>	5.15 %
Addicted Individuals	<input type="text" value="100"/>	5.73 %
Person living w/AIDS	<input type="text" value="8"/>	0.46 %


Recipients may restrict beneficiaries to one gender only when there is a compelling programmatic reason to do so (e.g., there will be shared bathrooms, you are serving victims of domestic violence, etc.).



Update
Next Step

10. This is the Financing page. This page asks you to estimate the budget for your NAP program, and indicate your organization's capacity to leverage further funding.

Please complete this page, scroll to the bottom, and select "Update" then "Next Page."



Welcome John Smith
IHCD

Logout
Help
19:47

NAP Application List
[NAP Semi-Annual Reporting](#)
NAP Application
Application No.: 2009-NP-00135
Application Status: Open
[Cover Page](#)
[Application Information](#)
[Economic Disadvantage](#)
[Financing](#)
[Organizational Capacity](#)
[Activities](#)
[Upload Documents](#)
[Application Receipt](#)
[Print Required NAP Signature](#)
[Certifications](#)
[Print Required NAP Terms](#)
[Document and Sign](#)

Neighborhood Assistance Program (NAP) Financing

If you have questions about how to complete this form, please contact your Community Development Representative at (800) 872-0371.

All applicants must have a 501(c) 3 designation from the Internal Revenue Service.

NAP Budget

Please complete the following table, itemizing the budget for the proposed NAP project. Totals on the last line of this table must match the amounts shown for Total Project Cost, NAP Tax Credits Requested, and NAP Leveraged Dollars on the Application Cover Page.

NOTE!!! The total of each line and the Grand Total will update after clicking the update button.

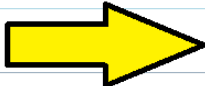
Description of Cost	Tax Credits Requested	Leveraged Dollars	Amount Other Sources	In-Kind	Total
Staff Salary/Fringe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Education/Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Overhead Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$43.00	\$86.00	\$44.00	\$45.00	\$175.00
Totals:	\$154.00	\$308.00	\$158.00	\$162.00	\$628.00

Total Project Cost= NAP Leveraged Dollars + Other Sources+ In-kind
NAP Leveraged Dollars = NAP Tax Credits Requested x 2

Please Note: A construction activity may NOT use NAP Leveraged Dollars for both Staff Salary and Construction Cost

Leveraged Funds

Total Tax Credits	\$154.00
Total Leveraged funds	\$308.00
Total Project Cost	\$628.00
NAP Leveraged Funds as % of total Project Costs	49.04 %



Update
Next Step

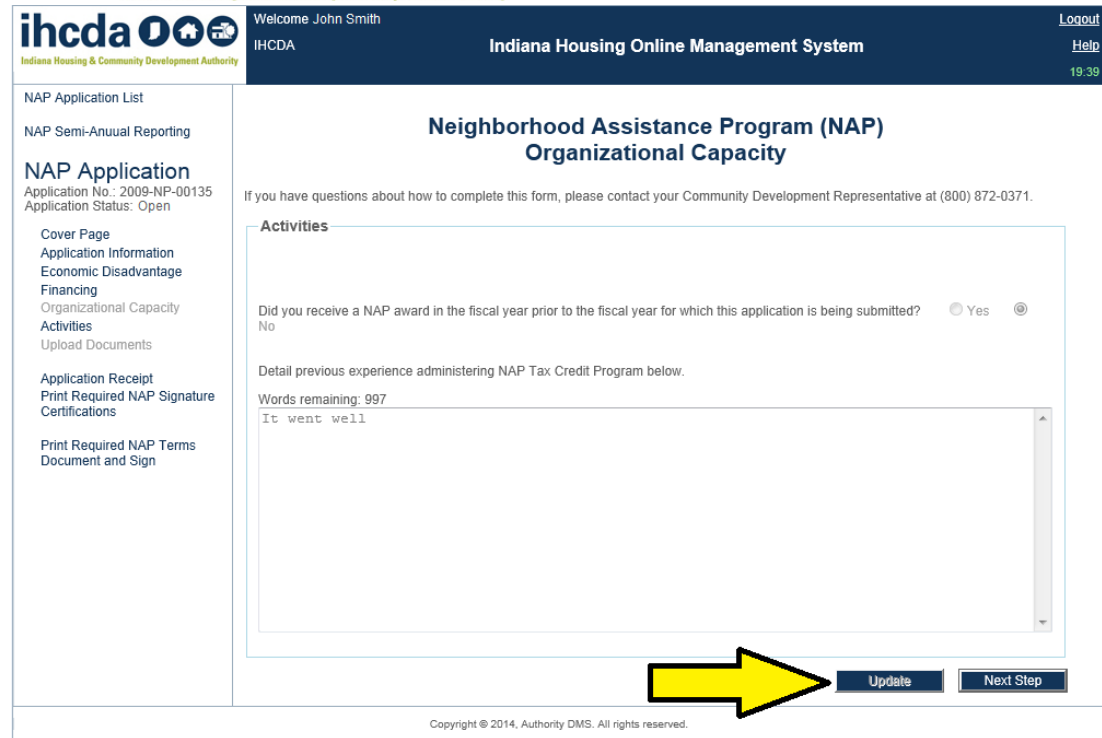
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IHCDA: 2014 NAP Program Comprehensive Manual

Page 35

11. This is the Organizational Capacity page. This asks for a brief narrative of your organization's past experience with NAP.

Please complete this page, and select "Update" then "Next Page."



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12. This is the Activities page. This page asks you to estimate the impact of your NAP funded project or organization.

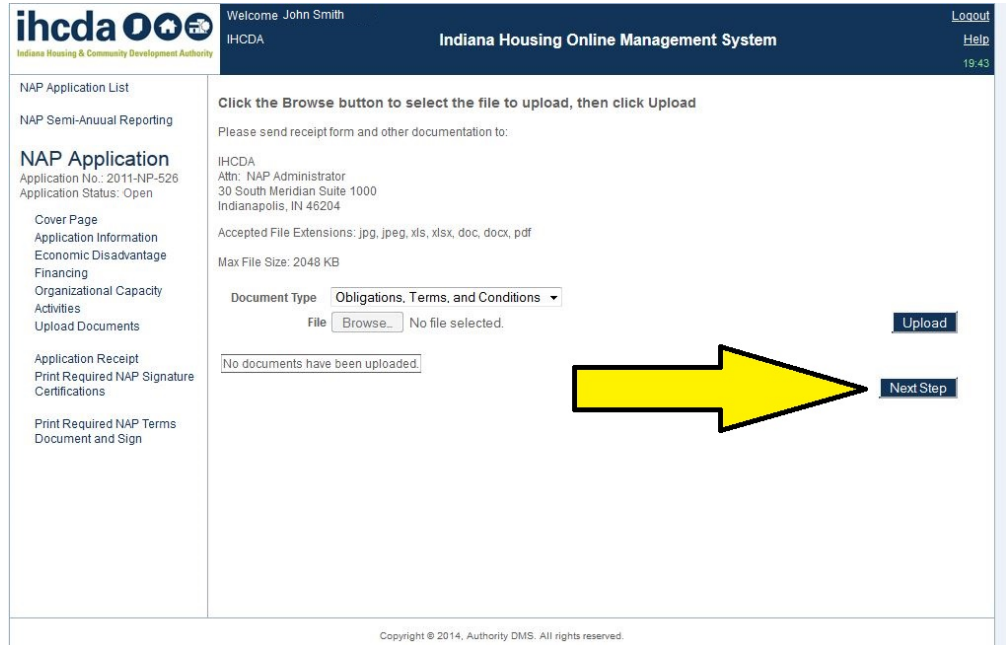
Please complete this page, and then select "Update" then "Next Page."




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13. This is the Upload Documents page. At this time, NAP applications do not require any documents to be uploaded.

Please select "Next Page."



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Welcome John Smith
IHCDA

Indiana Housing Online Management System

Logout
Help
19:43

NAP Application List

NAP Semi-Annual Reporting

NAP Application
Application No.: 2011-NP-526
Application Status: Open

Cover Page
Application Information
Economic Disadvantage
Financing
Organizational Capacity
Activities
Upload Documents

Application Receipt
Print Required NAP Signature Certifications

Print Required NAP Terms Document and Sign

Click the Browse button to select the file to upload, then click Upload

Please send receipt form and other documentation to:

IHCDA
Attn: NAP Administrator
30 South Meridian Suite 1000
Indianapolis, IN 46204

Accepted File Extensions: jpg, jpeg, xls, doc, docx, pdf
Max File Size: 2048 KB

Document Type: Obligations, Terms, and Conditions
File: No file selected.

No documents have been uploaded.

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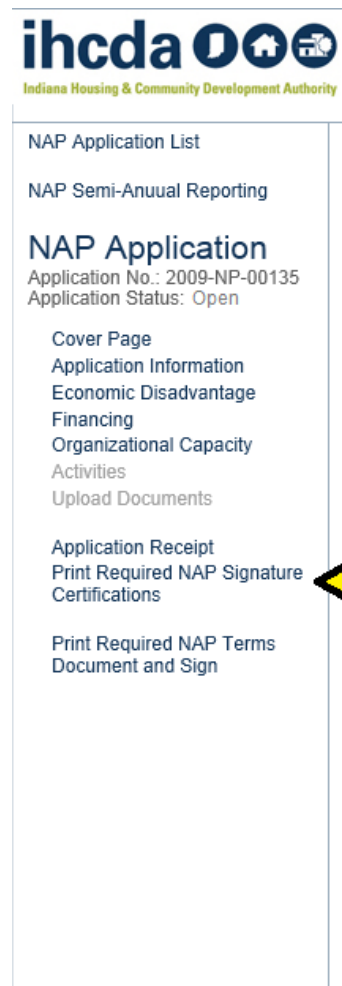
14. Finally, you will be taken to the "Application Receipt." Please print this receipt. Next, please select "Print Required NAP Signature Certificates." Please print and complete these documents.


Next, please select "Print Required NAP Terms Document and Sign."

Please complete these documents and submit them to IHCDA via U.S. Mail to:

ATTN: NAP
Indiana Housing and Community
Development Authority
30 S. Meridian St., Suite 1000
Indianapolis, IN
46204

*Note: the Authorized Signature form **must be notarized to be valid**. It is recommended that as many eligible individuals as possible be included on this form to account for the possibility of staff changes during the 2014 NAP cycle.*



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NAP Application List

NAP Semi-Annual Reporting

NAP Application
Application No.: 2009-NP-00135
Application Status: Open

Cover Page
Application Information
Economic Disadvantage
Financing
Organizational Capacity
Activities
Upload Documents

Application Receipt
Print Required NAP Signature Certifications

Print Required NAP Terms Document and Sign

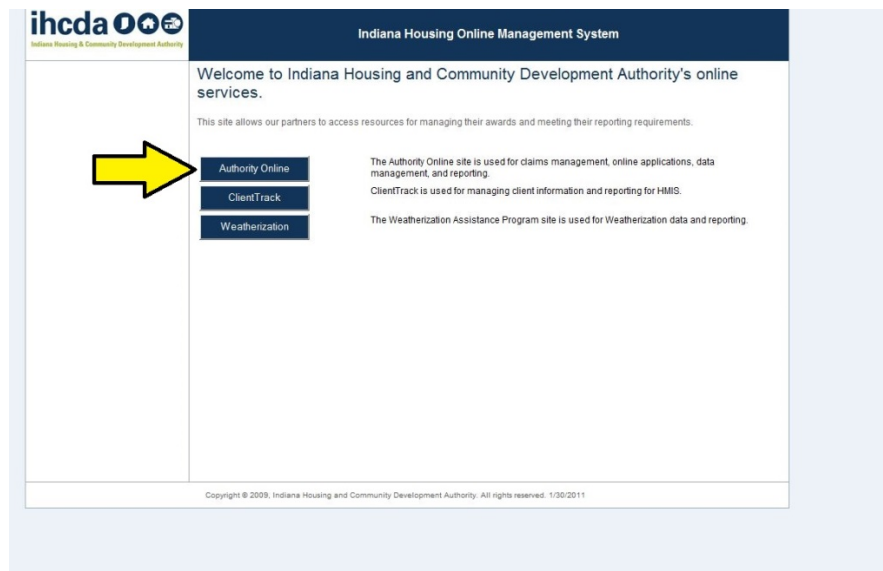
Appendix C: Electronic Report Tutorial

This guide will provide instructions for NAP Participant Organizations in filing the Mid-Year Report, which is due on January 6, 2014 and the End-of-Year Report, which is due June 6, 2014.

1. Direct your web browser to **www.IHCDAOnline.com**

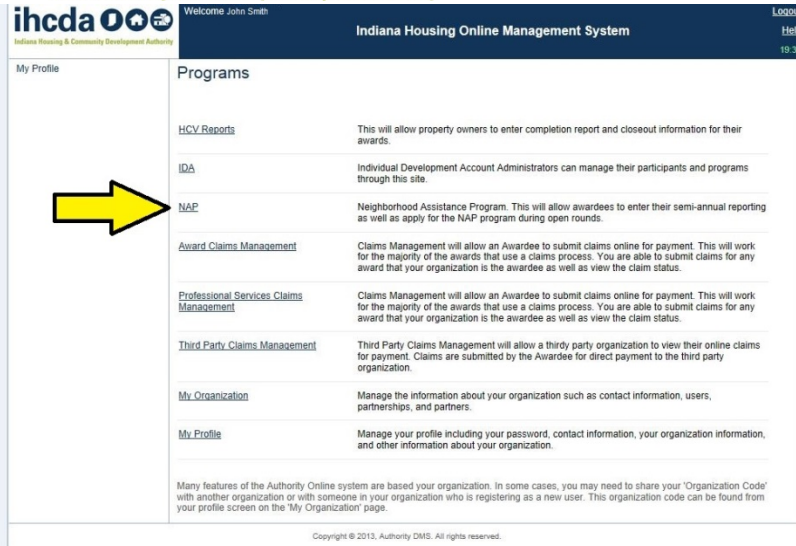


2. Select "Authority Online."



3. Enter your username and password. Then select the button labeled "Login."





Welcome John Smith

Logout Help 19:39

Indiana Housing Online Management System

My Profile

Programs

[HCV Reports](#) This will allow property owners to enter completion report and closeout information for their awards.

[IDA](#) Individual Development Account Administrators can manage their participants and programs through this site.

[NAP](#) Neighborhood Assistance Program. This will allow awardees to enter their semi-annual reporting as well as apply for the NAP program during open rounds.

[Award Claims Management](#) Claims Management will allow an Awardee to submit claims online for payment. This will work for the majority of the awards that use a claims process. You are able to submit claims for any award that your organization is the awardee as well as view the claim status.

[Professional Services Claims Management](#) Claims Management will allow an Awardee to submit claims online for payment. This will work for the majority of the awards that use a claims process. You are able to submit claims for any award that your organization is the awardee as well as view the claim status.

[Third Party Claims Management](#) Third Party Claims Management will allow a third party organization to view their online claims for payment. Claims are submitted by the Awardee for direct payment to the third party organization.

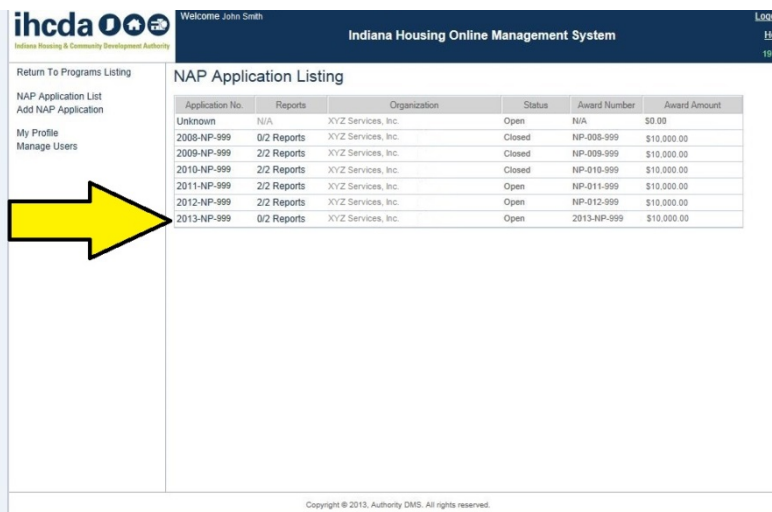
[My Organization](#) Manage the information about your organization such as contact information, users, partnerships, and partners.

[My Profile](#) Manage your profile including your password, contact information, your organization information, and other information about your organization.

Many features of the Authority Online system are based your organization. In some cases, you may need to share your 'Organization Code' with another organization or with someone in your organization who is registering as a new user. This organization code can be found from your profile screen on the 'My Organization' page.

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- Select the link "NAP."



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Logout Help 19:45

Indiana Housing Online Management System

Return To Programs Listing

[NAP Application List](#)

[Add NAP Application](#)

[My Profile](#)

[Manage Users](#)

NAP Application Listing

Application No.	Reports	Organization	Status	Award Number	Award Amount
Unknown	N/A	XYZ Services, Inc.	Open	N/A	\$0.00
2008-NP-999	0/2 Reports	XYZ Services, Inc.	Closed	NP-008-999	\$10,000.00
2009-NP-999	2/2 Reports	XYZ Services, Inc.	Closed	NP-009-999	\$10,000.00
2010-NP-999	2/2 Reports	XYZ Services, Inc.	Closed	NP-010-999	\$10,000.00
2011-NP-999	2/2 Reports	XYZ Services, Inc.	Open	NP-011-999	\$10,000.00
2012-NP-999	2/2 Reports	XYZ Services, Inc.	Open	NP-012-999	\$10,000.00
2013-NP-999	0/2 Reports	XYZ Services, Inc.	Open	2013-NP-999	\$10,000.00

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- Select the appropriate project number.

Note: For projects that began in 2013, the project number will begin with "2013-NP"

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Indiana Housing Online Management System

NAP Application List

NAP Semi-Annual Reporting ←

NAP Application
Application No.: 2013-NP-999
Application Status: Open

Cover Page
Application Information
Economic Disadvantage
Financing
Organizational Capacity
Activities
Upload Documents
Application Receipt
Print Required NAP Signature Certifications
Print Required NAP Terms Document and Sign

Neighborhood Assistance Program (NAP) Application Cover Page

If you have questions about how to complete this form, please contact your Community Development Representative at (800) 872-0371.

Funding Round

Round Applying For: 2013-2014 NAP Application
Round Begin Date: 3/1/2013
Round End Date: 4/18/2013

Applicant Information

Project Name: 2013-Mar NAP Application
Legal Name of Applicant: XYZ Services, Inc. Federal ID #: 99-9999999
Street Address/P.O. Box: 30 S. Meridian St.
City: Indianapolis State: IN Zip: 46204 County: MARION
Phone: 765/479107 Fax: 765/2812740
Chief Executive Officer: John Smith
Chief Executive Email: JSmith@XYZServices.org
Contact Person (Name and Title): John Smith, Executive Director
Contact Email: JSmith@XYZServices.org
Address Line 1:
Address Line 2:

- On the left side of the screen, beneath the IHCDA logo, click the link named “NAP Semi-Annual Reporting.”

- Using the pull-down menu, ensure that the field labeled “For Period” shows the correct period.

For the Mid-Year Report (January 6, 2014) the box should read “First Half.”

For the End-of-Year Report (June 6, 2014) the box should read “Second Half.”

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Indiana Housing Online Management System

Return To Programs Listing

NAP Application List
Add NAP Application

My Profile
Manage Users

Neighborhood Assistance Program Semi-Annual Reporting

For Award: 2013-NP-999 Report Status: Open
Award Start Date: 7/1/2013 Award End Date: 6/30/2014
For Period: **First Half** ↓

[View Application](#)

Award Information

Name of Organization:		Results for Period	
XYZ Services, Inc.		De-Allocation Benchmark:	
Award Number: 2013-NP-999		100.00 %	
Original Award Amount: \$10,000.00		Percentage of Credits Sold:	
Total To Be De-Allocated: \$0.00		100.00 %	
Total Re-Allocation: \$0.00		Total Credits to be De-Allocated: \$0.00	
Revised Award Amount: \$10,000.00			
Credits Sold this Period: \$0.00			
Total Credits Sold: \$0.00			
Remaining Credits to be sold: \$0.00			

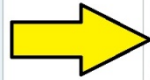
Add Contributor

Contributor Type: **Individual** ↓

First Name: Middle Name: Last Name:
SSN:

8. Scroll down the page to the area labeled “Add Contributor.”

Select the “Contributor Type” (Individual or Business) and complete the form with the contributor’s information.



\$0.00
 Rented Award Amount: \$10,000.00
 Credits Sold this Period: \$0.00
 Total Credits Sold: \$0.00
 Remaining Credits to be sold: \$0.00

Add Contributor

Contributor Type*

First Name* Middle Name: Last Name*

SSN*

Address* City* State: Zip Code*

Contribution Amount*

Contribution Date*

Contributors

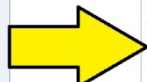
Name	Tax ID #	Date	Amount
Address	City	State	Zip Code


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9. When finished, click the button labeled “Add Contributor.”

10. Repeat steps 8 and 9 until all your contributors have been entered.

11. Scroll back up to the top of the page and select the button labeled “Submit Report.”



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 Indiana Housing Online Management System Help
 10/12

[Return To Programs Listing](#)
[NAP Application List](#)
[Add NAP Application](#)
[My Profile](#)
[Manage Users](#)

Neighborhood Assistance Program Semi-Annual Reporting

For Award: 2013-NP-009 1 Status: Open
 Award Start Date: 7/1/2013 Award End Date: 6/30/2014
 For Period:
[View Application](#)

Award Information

Name of Organization:		Results for Period	
Award Number:	2013-101	De-Allocation Benchmark:	60.00 %
Original Award Amount:	\$10,000.00	Percentage of Credits Sold:	50.00 %
Total To Be De-Allocated:	\$0.00	Total Credits to be De-Allocated:	\$0.00
Total Re-Allocation:	\$0.00		
Rented Award Amount:	\$10,000.00		
Credits Sold this Period:	\$10,000.00		
Total Credits Sold:	\$10,000.00		
Remaining Credits to be sold:	\$0.00		

Add Contributor

Contributor Type*

First Name* Middle Name: Last Name*

Please contact Indiana Housing and Community Development Authority at (317)-232-7777 with any questions.

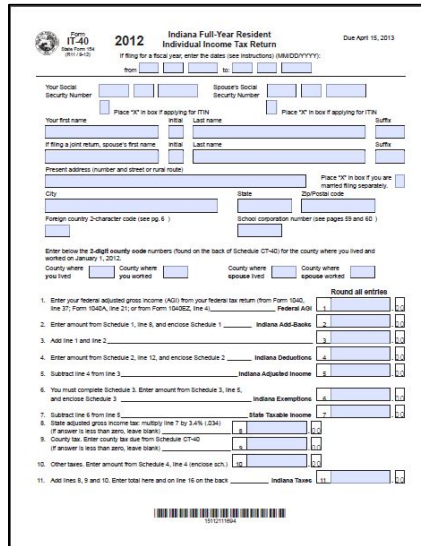
Appendix D: Individual Tax Filing Guide

This guide will help NAP Participant Organizations to advise donors on how to claim NAP tax credits on their Indiana Individual Tax Return.

To claim your NAP Tax Credits you will need:

- Form IT-40
- Schedule 6:
Offset Credits
form

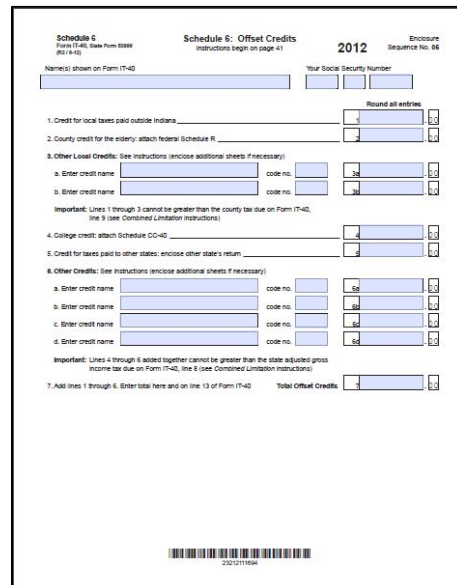
Both forms are
available here:
[http://www.in.gov/dor/ind
ex.htm](http://www.in.gov/dor/index.htm)
(.pdf format)



1. Complete form IT-40 up to line 13.

12. Enter credits from Schedule 5, line 8 (enclose schedule)	12	.00
13. Enter offset credits from Schedule 6, line 7 (enclose schedule)	13	.00
14. Automatic Taxpayer Refund credit. Leave blank if not eligible. See instructions on page 9. Enter \$ 111 if you are eligible Enter \$ 222 if joint filers and both are eligible		

2. Refer to Schedule 6:
Offset Credits.
3. Enter your name and Social Security number in the appropriate spaces on the Schedule 6 form.



On line 6a:

4. After "Enter Credit

6. Other Credits: See instructions (attach additional sheets if necessary)			
a. Enter credit name	Neighborhood Assistance Credit	code no	8 2 8
			500 .00

Name", enter
**"Neighborhood
Assistance Credit".**

5. After "Code no" enter
"828"

6. Finally, in the rightmost
space, enter the **value
of your credits.**

*NOTE: The value of your
credits is 50% of the
value of your NAP-
eligible donation. This
value may not exceed
\$25,000 (I.C. 6-3.1-3(b))*

7. Enter the sum of the
values of all tax credits
on line 7.

7. Add lines 1 through 6 and enter total here and on line 13 of Form IT-40.....	Total Offset Credits ►	7	500
--	------------------------	---	-----

8. Transfer the figure from
Schedule 6 line 7 over
to line 13 on your IT-40.

12. Enter credits from Schedule 5, line 8 (enclose schedule)	12		
13. Enter offset credits from Schedule 6, line 7 (enclose schedule)	13	500	
14. Automatic Taxpayer Refund credit. Leave blank if not eligible. See instructions on page 9. Enter \$ 111 if you are eligible			

9. Complete your IT-40
and submit along with
your completed
Schedule 6 to the
Indiana Department of
Revenue.



Please contact the Indiana Housing and Community Development Authority at (317)232-7777
or the Indiana Department of Revenue at (317)232-2240 with any questions.